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FRANCHISE TAX BOARD

FTB Publication 1032

Tax Information for Military Personnel



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What's New

Beginning this year, a new, easier form will be available for nonresidents and part-year residents: Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. If your income is \$100,000 or less and consists of wages, unemployment compensation, or interest of \$400 or less, you may qualify to file this form.

A General Information

California law is generally the same as federal law regarding which type of military pay (active duty, disability, reserve, and retirement) is taxable. However, active duty military pay is not included as part of California source income unless the military member is domiciled in California and the pay is earned in California.

B Filing Requirements

Residents – You must file a California return if **either** your California gross income or your California adjusted gross income is more than the amounts shown on page 2.

Nonresidents and Part-Year Residents – You must file a Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return if you have any income from California sources and **either**:

- Your California gross income or your California adjusted gross income is more than the amounts shown on page 2; or
- You owe \$1 or more of tax.

Requirements for Most People

Read down the first column to find your filing status at the end of 2001. Read across to find your age and number of dependents you can claim for 2001. **Residents:** You must file a return if **either** your gross income or your adjusted gross income was more than the amount shown for your filing status, age, and number of dependents. **Nonresidents or part-year resident:** You must file a return if you owe \$1 or more of tax, or **either** your gross income or your adjusted gross income was more than the amount shown for your filing status, age, and number of dependents.



Even if you do not have to file a return, you should file one in order to get a refund if California state income tax was withheld from your pay, or if you made estimated tax payments.

On 12/31/01, my filing status was:	and on 12/31/01, my age was ⁶ :	Gross Income ¹			Adjusted Gross Income ²		
		Dependents			Dependents		
		0	1	2 or more	0	1	2 or more
Single or Head of household ³	Under 65	11,901	20,134	26,309	9,521	17,754	23,929
	65 or older	15,851	22,026	26,966	13,471	19,646	24,586
Married filing joint or Married filing separate ⁴	Under 65 (both spouses)	23,803	32,036	38,211	19,042	27,275	33,450
	65 or older (one spouse)	27,753	33,928	38,868	22,992	29,167	34,107
	65 or older (both spouses)	31,703	37,878	42,818	26,942	33,117	38,057
Qualifying widow(er)	Under 65		20,134	26,309		17,754	23,929
	65 or older		22,026	26,966		19,646	24,586
Dependent of another person – Any filing status	Any age	More than your standard deduction ⁵					

¹ **Gross income computed under California law** is all income you received in the form of money, goods, property, and services from **all** sources that is not exempt from tax. Gross income computed under California law does not include any adjustments or deductions.

² **Adjusted gross income computed under California law** is your federal adjusted gross income from **all** sources reduced or increased by all California income adjustments.

³ Get FTB Pub. 1540, California Head of Household Filing Status Information.

⁴ The income of both spouses must be combined. If the combined income from both spouses is more than the amounts listed, both spouses may be required to file a return. See the examples beginning on page 5.

⁵ Use the California Standard Deduction Worksheet for Dependents in the instructions for your tax return to figure your standard deduction.

⁶ If your 65th birthday is on January 1, 2002, you are considered to be age 65 on December 31, 2001.

C Joint or Separate Returns

Active duty military members and their spouses who file joint federal returns may file separate returns for California.

When filing separate returns, a full-year resident spouse must file Form 540 or Form 540A. A nonresident or part-year resident spouse must file a Long Form 540NR. When filing a joint return and one spouse is a nonresident or part-year resident, you must file a Long or Short Form 540NR. You should figure your tax both jointly and separately to determine which filing status will result in the lower amount of tax.

Prior to January 1, 2000, a husband and wife who filed a joint return could not amend that return after the original due date to change their filing status from married filing joint to married filing separate. For tax years beginning on or after January 1, 2000, a husband and wife who file a joint return may amend that return after the original due date to change their filing status from married filing joint to married filing separate if either spouse was:

- An active member of the armed forces or any auxiliary branch thereof, or
- A nonresident for the entire taxable year who had no income from a California source.

Division of Income – The domicile of the spouse earning the income determines the division of income between the spouses when separate returns are filed. (See General Information D, Are You a Resident, for the definition of domicile.) Each spouse must follow the laws of his or her state of domicile to determine if the income is separate or community property. California is a community property state. When filing separate returns, each spouse must report half of the community income plus all separate income on each return. Get FTB Pub. 1051A, Guidelines for Married Filing Separate Returns, for more information regarding the division of income.

California Revenue and Taxation Code (R&TC) Section 17140.5 specifically excludes from gross income any military income that might be attributable to a resident spouse under community property laws **only** if the military member is a nonresident, domiciled in a community property state other than California, and the spouse is a California resident. See General Information F, Income Subject to California Tax, Resident Nonmilitary Spouse on page 4, for more information.

D Are You a Resident?

Active Duty Military – Generally, for tax purposes, you are considered a resident of the state from which you entered the military. Section 514 of the federal Soldiers' and Sailors' Civil Relief Act (50 U.S.C. App. Section 574) of 1940, provides that:

- A person shall not be deemed to have lost a residence or domicile in any state solely by reason of being absent therefrom in compliance with military orders.
- A person shall not be deemed to have acquired a residence or domicile in any other state solely by reason of being there in compliance with military orders.
- Compensation for military service is not considered to be from sources within the state where a member is stationed if that state is not the member's domicile.

Domicile is defined as the one place:

- Where you maintain a true, fixed home and a permanent establishment;
- To which you intend to return; and
- Which you intend to make your permanent home.

For tax purposes, a member of the military is not considered a resident of California unless he or she is domiciled in California.

An individual domiciled in California when entering the military is considered to be a:

- Resident while stationed in California;
- Resident while stationed in California on Permanent Change of Station (PCS) orders and Temporary Duty (TDY) assignments outside California, regardless of the duration; and
- Nonresident while stationed outside California on PCS orders.

Note: Military members domiciled outside of California are considered nonresidents for tax purposes even when stationed in California on PCS orders.

Spouses and Retired Military – For purposes of determining residency, retired military members and civilian spouses of military members are not covered by the federal Soldiers' and Sailors' Civil Relief Act of 1940. For tax purposes, their residency is determined under state laws. R&TC Section 17014 defines a resident as:

1. Every individual who is in this state for other than a temporary or transitory purpose; and
2. Every individual domiciled in this state who is outside the state for a temporary or transitory purpose.

For more information, get FTB Pub. 1031, Guidelines for Determining Resident Status.

E Examples of Resident Status

California Military Personnel in California – Military members whose domicile is California are residents of California and are subject to tax on all income, regardless of source, while stationed in California on permanent military orders.

California Military Personnel Outside California – California military members who leave California under PCS orders become nonresidents of California for income tax purposes when they leave California. All income

received or earned prior to departure is subject to tax by California. After departure, only income from California sources is subject to tax by California. Nonresidents are generally not taxed by California on income from intangibles, such as dividends from stocks or interest from bonds or bank accounts.

California military members who leave California under a TDY assignment continue to be California residents even though absent from the state.

California military members on a ship whose home port is in California remain California residents while on sea duty, regardless of the ship's location.

Nonmilitary Spouse – If the spouse of the military member remains in California, the spouse is considered a California resident. As a California resident, the spouse is subject to tax on all his or her separate income, regardless of where it is earned. If the military member retains a California domicile, the spouse is also subject to tax on his or her one-half community property share of all income, including the military member's military pay.

The spouse of a military member who is domiciled in California but leaves the state with the military spouse on PCS orders outside California becomes a nonresident upon leaving California. All income received or earned while a California resident is subject to tax. While a nonresident, only income from California sources is subject to tax.

Non-California Military Personnel – Military members who are domiciled outside California remain nonresidents, even though stationed in California, unless they establish a California domicile.

Military Couples – Each member follows the above rules applicable to each of them as individual military members.

F Income Subject to California Tax

In general, California taxes all of the income you received while you were a resident of California and all of the income you received from California sources while you were a nonresident.

California Source Income – California source income includes income from:

- Real or tangible personal property located in California;
- A trade or business located in California; and
- Nonmilitary services performed in California such as salaries or wages from a second job held by a nonresident military member.

Income from intangible property (such as dividends from stocks or interest from bonds or bank accounts), regardless of the location of the payor, is sourced in the state of residence of the recipient. Therefore, intangible income is not taxable by California if received by a nonresident.

Military pay is not included in California source income unless the military member is domiciled in California and stationed in California.

For tax purposes, income is allocated between spouses based upon whether the person receiving the income is domiciled in a community property or separate property state.

The community property states are: Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin.

Puerto Rico is a community property U.S. territory. All other states and U.S. territories are separate property states and territories.

Example: Lt. Tucker is domiciled in New York, a separate property state, and Mrs. Tucker is domiciled in California, a community property state. Wages earned by Lt. Tucker are his separate income for tax purposes. Wages earned by Mrs. Tucker are community property for tax purposes and each spouse must report his or her community half if they are filing separate returns.

Income from joint accounts is assumed to belong equally to each party. Therefore, if you and your spouse file separate returns, each must report one-half of any taxable income from a joint account.

Nonresident Military Personnel – When you compute your total AGI from all sources under California law on Schedule CA (540NR), California Adjustments — Nonresidents or Part-Year Residents, column A should include **all** income you reported on your federal return. Do not enter your military income or non-California source income in column B. Use column B and column C to make **only** the adjustments described in the instructions for Schedule CA (540NR). Be sure to read the instructions for Schedule CA (540NR), line 7.

To compute your part-year or nonresident California AGI, do **not** enter your military income or other non-California source income in Schedule CA (540NR), column E.

Short Form 540NR filers: Include all the income you reported on your federal return on Short Form 540NR, line 13. Use Short Form 540NR, line 14 for unemployment compensation and military pay adjustments only (see page 7 for an illustration of a military pay adjustment). To figure your part-year or nonresident California AGI, do not include your military income or non-California source interest on Short Form 540NR, line 25.

Under the federal Soldiers' and Sailors' Civil Relief Act of 1940, military members who are not domiciled in California are not taxed by California on pay received for military services performed in California, even though they were stationed in California for the entire year. However, all other income of nonresident military members from California sources is subject to California tax.

Resident Nonmilitary Spouse – Resident nonmilitary spouses are taxed on their entire share of taxable income. If a military member is domiciled in California, the resident nonmilitary spouse's community half of military pay is included in total California AGI regardless of the military member's residency status.

If a military member is domiciled in a community property state other than California, the resident spouse's community half of military pay is not included in total AGI or California AGI. In this case only, enter the resident spouse's community half of military income on Schedule CA (540), California Adjustments — Residents, line 7, column B; Schedule CA (540NR), California Adjustments — Nonresidents or Part-Year Residents, line 7, column B; or Short Form 540NR, line 14.

Example: Lt. Pope is a nonresident domiciled in a community property state (other than California). Mrs. Pope is a resident of California. On Schedule CA (540) or

Schedule CA (540NR), line 7, column B, she should enter half (50%) of Lt. Pope's military pay in accordance with R&TC Section 17140.5. See the examples on page 5 and page 6 for the division of pay between spouses.

G Tax Computation for Nonresidents

The tax imposed on nonresidents is first determined by computing the amount of tax as if the taxpayer was a resident and taxed by California on all income. This tax is then multiplied by the ratio of California AGI (Schedule CA (540NR), column E) to total AGI from all sources (Schedule CA (540NR), column D). Schedule CA (540NR), column D, should include the military income, California source income and other non-California source income. Include in Schedule CA (540NR), column E only the California source income.

Make this computation on Schedule CA (540NR) for nonresident tax returns. It is not applicable for the tax return of a full-year resident unless the full-year resident files a joint nonresident tax return.

Short Form 540NR filers: The ratio of California AGI to AGI from all sources is computed on Short Form 540NR, line 25a.

Federal courts have concluded that this method of computing tax for nonresidents does not violate the federal Soldiers' and Sailors' Civil Relief Act of 1940.

H Nonrefundable Renter's Credit

California residents or part-year residents who paid rent for at least six months on their principal residence located in California and meet certain income requirements may claim a **nonrefundable** renter's credit against tax. Taxpayers who do not owe tax will not be able to claim the credit.

Note: The refundable renter's credit that was available prior to 1993 and suspended between 1993 and 1997 is no longer available.

I Child and Dependent Care Expenses Credit

California allows a refundable credit for child and dependent care expenses. To be eligible to claim this credit your California adjusted gross income must be less than \$100,000. The amount of the California credit is based on a percentage of the allowable federal credit whether or not you claimed the federal credit. Get form FTB 3506, Child and Dependent Care Expenses Credit, for more information.

J Military Retirement Pay

Military retirement pay is taxable if it is received by a California resident. This applies even if the military pension was earned while the military member was a California nonresident.

Example: Joe Smith was a nonresident of California stationed outside California all of his active duty military career. He retires and moves to California. His military pension received after he moves to California is taxable by California.

Nonresidents of California are not taxed on military retirement pay or other qualified retirement income received after December 31, 1995.

For more information, get FTB Pub. 1005, Pension and Annuity Guidelines.

K Automatic Extension – Outside United States

Military persons who are outside the United States on the due date for filing a return and for paying the tax are granted an automatic extension, without penalty or interest, of up to 180 days after their return to the United States. If a joint return is filed, this extension applies even though one spouse remained in California.

L Alternative Minimum Tax (AMT)

If you claim certain types of deductions and income exclusions, you may be subject to California's AMT. Generally, if you filed federal Form 6251, Alternative Minimum Tax, you must also file California's Schedule P (540), Alternative Minimum Tax and Credit Limitations — Residents, with Form 540; or Schedule P (540NR), Alternative Minimum Tax and Credit Limitations — Nonresidents or Part-Year Residents, with Long Form 540NR.

M Examples of Income Reporting Requirements

The following chart includes examples that illustrate California's income reporting requirements. To use the chart, read down the first column to find your status (Military member (M) or Spouse (S)), then read across to find the type of return to file and the type of income to report. These examples assume you resided in California for the entire year. Part-year residents get FTB Pub 1031, Guidelines for Determining Resident Status, for more information.

Status		Income Reporting Requirements
Note: M = Military member, S = Spouse		
SINGLE TAXPAYERS		
1.	M – Domiciled in California. Stationed in California all year.	File Form 540, Form 540A, or Form 540 2EZ. Report all income, including military pay.
2.	M – Domiciled outside California. Stationed in California.	File Long or Short Form 540NR if you have California source income. Report all income. Do not enter military income on Schedule CA (540NR), column B or column C (column D or Short Form 540NR, line 13 will include income from all sources, which includes the military wages). California AGI, column E or Short Form 540NR, line 25, includes California source income only. Do not include military income in column E or Short Form 540NR, line 25. If M has no California source income, M is not required to file a California return.
MARRIED TAXPAYERS		
3.	M – Domiciled in California. Stationed in California all year. S – Domiciled in California. Resided in California all year.	File Form 540, Form 540A, or Form 540 2EZ. If filing a joint return, report all income. If filing separate returns, each spouse must file Form 540 and report one-half of all community income, including military pay, and his or her separate income (if any) on Schedule CA (540).
4.	M – Domiciled in California. Stationed outside California all year. S – Domiciled in California. Resided in California all year.	<p>If filing a joint return, file Long or Short Form 540NR. Report all income, including military income, on Schedule CA (540NR), column D or Short Form 540NR, line 13. Report all California source income, all S's separate income, and S's community one-half of all non-California source income in column E or Short Form 540NR, line 25. This includes the community one-half of military pay and intangible income.</p> <p>If filing separate returns, M must file Long Form 540NR. Report all separate income and one-half of all community income, including military income, on Schedule CA (540NR), column D. Do not enter military income on Schedule CA (540NR), column B or column C. Report all separate California source income and one-half of community California source income in column E. Do not enter any military income, intangible income, or other non-California source income in column E.</p> <p>If filing separate returns, S must file Form 540 and report all separate income and one-half of all community income, including military income, on Schedule CA (540).</p>

Status	Income Reporting Requirements (continued)
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Note: M = Military member, S = Spouse

MARRIED TAXPAYERS (continued)

- | | |
|--|--|
| 5. M – Domiciled in California. Stationed outside California all year.
S – Domiciled in California. Resided outside California all year. | If filing a joint return, file Long or Short Form 540NR. If filing a separate return file Long Form 540NR. Report all income on Schedule CA (540NR), column D or Short Form 540NR, line 13. Do not enter military income on Schedule CA (540NR), column B or column C. California AGI, column E or Short Form 540NR, line 25, includes all California source income and does not include any military income. If there is no California source income, M and S do not have to file a California return. |
| 6. M – Domiciled in a community property state (other than California). Stationed in California all year.
S – Domiciled in a community property state. Resided in California all year. | <p>If filing a joint return, file Long or Short Form 540NR. Report all income on Schedule CA (540NR), column A or Short Form 540NR, line 13. Enter S's community half of military income in column B or on Short Form 540NR, line 14. Report all California source income, plus S's share of intangible income, and S's other non-California source income in column E or Short Form 540NR, line 25. Do not include: M's military income, S's community half of M's military income, M's share of intangible income, or M's other non-California source income in column E or Short Form 540NR, line 25.</p> <p>If filing separate returns, M must file Long Form 540NR. Report on Schedule CA (540NR), column D, all separate income and one-half of all community income, including military income. Report all separate California source income and one-half of California source community income in column E. Do not include any military income or intangible income in column E.</p> <p>If filing separate returns, S must file Form 540. Report all separate income and one-half of all community income, including S's community half of military income on Schedule CA (540), column A. Enter S's community half of military pay on Schedule CA (540), column B.</p> <p>See page 7 for an illustration of how to complete Schedule CA when filing joint or filing separate.</p> |
| 7. M – Domiciled in a separate property state. Stationed in California all year.
S – Domiciled in a separate property state. Resided in California all year. | <p>If filing a joint return, file Long or Short Form 540NR. Report on Schedule CA (540NR), column D or on Short Form 540NR, line 13, all income. Do not enter military income in column B or column C. Report all California source income, plus S's intangible income, and S's other non-California source income in column E or on Short Form 540NR, line 25. Do not include any military income in column E or on Short Form 540NR, line 25.</p> <p>If filing separate returns, M must file Long Form 540NR. Report on Schedule CA (540NR), column D, all income, including military pay, M's intangible income, California source income and non-California source income. M's California AGI, column E, includes all M's California source income, but not any military income or intangible income. If M has no California source income, M does not have to file a California return.</p> <p>If filing separate returns, S must file Form 540 or Form 540A. Report all separate income of S from all sources.</p> |
| 8. M – Domiciled in a separate property state. Stationed in California all year.
S – Domiciled in a community property state. Resided in California all year. | <p>If filing a joint return, file Long or Short Form 540NR. Report on Schedule CA (540NR), column D or on Short Form 540NR, line 13, all income. Do not enter military income in column B or column C. California AGI, column E or on Short Form 540NR, line 25, includes all California source income plus S's intangible income, and S's other non-California source income but does not include any military income.</p> <p>If filing separate returns, M must file Long Form 540NR. Report on Schedule CA (540NR), column D, all separate income including military income and one-half of S's community income. California AGI, column E, includes all separate California source income and one-half of California source community income but does not include any military income or M's intangible income.</p> <p>If filing separate returns, S must file Form 540. Report all separate income and one-half of all community income on Schedule CA (540), column A.</p> |
| 9. M – Domiciled in a community property state (other than California). Stationed in California all year.
S – Domiciled in a separate property state. Resided in California all year. | <p>If filing a joint return, file Long or Short Form 540NR. Report all income on Schedule CA (540NR), column A or Short Form 540NR, line 13. Enter S's community half of military income in column B or on Short Form 540NR, line 14. Report all California source income, plus S's share of intangible income, and S's other non-California source income in column E or on Short Form 540NR, line 25. Do not include: M's military income, S's community half of M's military income, M's share of intangible income, or M's other non-California source income in column E or on Short Form 540NR, line 25.</p> <p>If filing separate returns, M must file Long Form 540NR. Report on Schedule CA (540NR), column D, all separate income and one-half of all community income, including military income. Report all separate California source income and one-half of California source community income in column E. Do not include any military income or intangible income in column E.</p> <p>If filing separate returns, S must file Form 540. Report all separate income and one-half of all community income, including S's community half of military income on Schedule CA (540), column A. Enter S's community half of military pay on Schedule CA (540), column B.</p> |
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Illustration for example 6:

The following provides partial views of Schedule CA (540) and Schedule CA (540NR).

Lt. Pope is domiciled in Texas, a community property state, and Mrs. Pope is domiciled in California, a community property state. Lt. Pope was stationed in California for all of 2001 and received \$32,500 in wages and Mrs. Pope, who lives in the same residence, received \$29,000 in wages. Lt. and Mrs. Pope also have a joint savings account from which they received \$200 in interest income. Following are illustrations of how their income would be reported on Schedule CA (540 or 540NR) of their California return(s) (Refer to example 6 on page 6):

Filing a Joint Return (Long Form 540NR)

They would file Long Form 540NR and would make the following entries on Schedule CA (540NR):

Part II Income Adjustment Schedule		A	B	C	D	E
		Federal Amounts	Subtractions	Additions	Total Amounts Using CA Law	CA Amounts
Section A – Income						
7	Wages, salaries, tips, etc. See instructions before making an entry in column B or C	7	\$61,500	\$16,250****	\$45,250	\$29,000*
8	Taxable interest income	8	200		200	100

Filing Separate Returns

Lt. Pope would file Long Form 540NR and would make the following entries on Schedule CA (540NR):

Part II Income Adjustment Schedule		A	B	C	D	E
		Federal Amounts	Subtractions	Additions	Total Amounts Using CA Law	CA Amounts
Section A – Income						
7	Wages, salaries, tips, etc. See instructions before making an entry in column B or C	7	\$30,750**		\$30,750	\$14,500***
8	Taxable interest income	8	100		100	

Mrs. Pope would file Form 540 and would make the following entries on Schedule CA (540):

Part I Income Adjustment Schedule		A	B	C
		Federal Amounts	Subtractions	Additions
Section A – Income				
7	Wages, salaries, tips, etc. See instructions before making an entry in column B or C	7	\$30,750**	\$16,250****
8	Taxable interest income	8	100	

Filing a Joint Return (Short Form 540NR)

13	Enter federal adjusted gross income from Form 1040, line 33; Form 1040A, line 19; Form 1040EZ, line 4; Telefile Tax Record, line 1; Form 1040NR, line 33; or Form 1040NR-EZ, line 10	13	\$61,700*****	
14	Unemployment compensation and military pay adjustment. See instructions	14	16,250	
17	Adjusted gross income from all sources. Subtract line 14 from line 13	17	45,450	

- * Mrs. Pope's \$29,000 in wages.
- ** One-half of Lt. Pope's military pay, \$16,250 plus one-half of Mrs. Pope's wages, \$14,500.
- *** One-half of Mrs. Pope's wages.
- **** R&TC Section 17140.5 military pay adjustment.
- ***** Includes \$200 taxable interest.

How to Get California Tax Information

By Internet – You can download, view, and print California tax forms and publications. Go to our Website at: www.ftb.ca.gov

By phone – Call our toll-free phone numbers listed under “General Toll-Free Phone Service” to get the California tax forms you need.

In person – Many libraries, post offices, and banks provide free California tax booklets during the filing season. Most libraries and some quick print businesses have forms and schedules to photocopy (a nominal fee may apply).

Note: Employees at libraries, post offices, banks, and quick print businesses cannot provide tax information or assistance.

By mail – We will send you two copies of each tax form and one copy of each set of instructions. Please allow two weeks to receive your order. (If you live outside California please allow three weeks to receive your order.) Write to:

TAX FORMS REQUEST UNIT
FRANCHISE TAX BOARD
PO BOX 307
RANCHO CORDOVA CA 95741-0307

Letters

If you write to us, be sure your letter includes your social security number, and your daytime and evening telephone numbers. Send your letter to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

We will respond to your letter within six weeks. In some cases, we may need to call you for additional information.

Volunteer Income Tax Assistance

At more than 1,500 sites throughout California, trained volunteers provide free assistance to low-income, senior, disabled, and non-English speaking persons who need to file simple federal and state income tax returns. Many military bases also provide this service for members of the armed forces.

The volunteer income tax assistance locations will be listed on our Website at www.ftb.ca.gov from January 1, 2002, through April 15, 2002. Or, call the Franchise Tax Board at (800) 852-5711 to find the volunteer assistance location nearest you.

General Toll-Free Phone Service

Our general toll-free phone service is available:

- Monday – Friday, 7 a.m. until 8 p.m.; and
- Saturdays, 8 a.m. until 5 p.m.

Note: We may modify these hours without notice to meet operational needs.

From within the United States (800) 852-5711
From outside the United States (916) 845-6500
(not toll-free)

For federal tax questions, call the IRS at . . (800) 829-1040

Assistance for persons with disabilities

We comply with the Americans with Disabilities Act.
Persons with hearing or speech impairments call:

From voice phone: (800) 735-2922
(California Relay Service)

From TTY/TDD: (800) 822-6268
(Direct line to FTB customer service)

For all other assistance or special accommodations, call (800) 852-5711.

Asistencia bilingüe en español

Para obtener servicios en español y asistencia para completar su declaración de impuestos/formularios, llame al número de teléfono (anotado arriba) que le corresponde.